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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

TWENTY-TWO STRATEGIC	)	Case No. C 05-02835-RS
INVESTMENT FUNDS, LLC; AND	)	
PRESIDIO GROWTH, LLC (Tax	)	<b>STIPULATION TO ENLARGE TIME FOR</b>
Matters Partner),	)	<b>BRIEFING IN RESPONSE TO</b>
	)	<b>INTERVENOR'S MOTION TO DISMISS OR,</b>
Petitioners,	)	<b>IN THE ALTERNATIVE, MOTION FOR</b>
	)	<b>SUMMARY JUDGMENT</b>
v.	)	
UNITED STATES OF AMERICA,	)	Hearing Date: February 21, 2013
	)	Time: 1:30 p.m.
Respondent.	)	Place: Courtroom 3, 17th Floor
	)	Hon. Richard Seeborg
	)	

Pursuant to Civil Local Rule 6-2, Respondent United States and Intervenor Birch Ventures, LLC jointly request an enlargement of time to file briefing in response to Intervenor's recently-filed

1 Motion to Dismiss or, in the alternative, Motion for Summary Judgment (Dkt. No. 64). In support of  
2 this request, the parties jointly state as follows:

3 1. On November 21, 2012, Intervenor Birch Ventures, LLC filed a motion to dismiss or,  
4 in the alternative, a motion for summary judgment in the above-captioned case. (Dkt. No. 64.)

5 2. Respondent's opposition is currently due on December 5, 2012, and Intervenor's  
6 reply is currently due on December 12, 2012. The hearing is set for February 21, 2013, at 1:30 p.m.

7 3. The parties request that Respondent's time to file its opposition be extended by two  
8 weeks, to December 19, 2012, and that Intervenor's time to file its reply be extended by 13 days, to  
9 be due January 8, 2013.

#### 10 **Previous Time Modifications**

11 4. This Court previously granted stipulated requests to extend time to file answers in  
12 some of these related cases. *Shasta Strategic Investment Fund, LLC v. United States*, Case No. 04-  
13 4264 (N.D. Cal.), Dkt. Nos. 13, 18; *Belford Strategic Investment Fund, LLC v. United States*, Case  
14 No. 04-4309 (N.D. Cal.), Dkt. Nos. 8, 11; *Princeton Strategic Investment Fund, LLC v. United*  
15 *States*, Case No. 04-4310 (N.D. Cal.), Dkt. Nos. 11, 15; *Sanford Strategic Investment Fund, LLC v.*  
16 *United States*, Case No. 04-4398 (N.D. Cal.), Dkt. Nos. 9, 12; *Olympus Strategic Investment Fund,*  
17 *LLC v. United States*, Case No. 04-4399 (N.D. Cal.), Dkt. Nos. 9, 13; *Sill Strategic Investment Fund,*  
18 *LLC v. United States*, Case No. 04-4964 (N.D. Cal.), Dkt. Nos. 10, 13.

19 5. This Court previously granted Petitioners' Motion to Shorten Time to Hear Motion to  
20 Compel a 30(b)(6) Deposition in these related cases. *Shasta*, Case No. 04-4264, Dkt. No. 48.

21 6. This Court granted Respondent's motion to stay these related cases on November 7,  
22 2005, due to parallel criminal proceedings. *Shasta*, Case No. 04-4264, Dkt. No. 95. This Court  
23 granted a subsequent motion to stay these related cases on October 2, 2006. *Shasta*, Case No. 04-  
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1 4264, Dkt. No. 103. This Court lifted the stay on June 9, 2011. *Shasta*, Case No. 04-4264, Dkt. No.  
2 124.

3 7. This Court previously granted a stipulated request to enlarge time for briefing in  
4 response to Respondent's Motion for Summary Judgment in *Princeton Strategic Investment Fund,*  
5 *LLC v. United States*, Case No. 04-4310 (N.D. Cal.). *Princeton*, Dkt. No. 37.

7 8. The Court previously granted three other stipulated requests to extend deadlines in  
8 these related cases. *Shasta*, Case No. 04-4264, Dkt. Nos. 130, 133, and 140.

9 9. After Judge Ware retired and Judge Seeborg held a scheduling conference with the  
10 parties, the Court entered a Case Management Scheduling Order modifying the remaining schedule  
11 in these related cases. *Shasta*, Case No. 04-4264, Dkt. No. 160.

13 **The Requested Extensions Will Not Affect the Hearing Date or the Case Schedule**

14 10. The hearing on the motion has been set for February 21, 2013. Dkt. No. 64. Thus,  
15 the requested extensions would have no effect on the date of the hearing, which is more than six  
16 weeks after the final reply brief would be filed under the requested extensions.

18 11. By this Court's order, the last date for hearing dispositive motions is February 21,  
19 2013. Dkt. No. 61. Thus, the requested extensions would not affect the schedule of the case.

20 NOW, THEREFORE, IT IS AGREED AND STIPULATED by the parties, subject to an  
21 order of the Court that:

22 (A) the time by which Respondent may file an opposition to Intervenor Birch Ventures,  
23 LLC's Motion to Dismiss or, in the alternative, Motion for Summary Judgment (Dkt. No. 64) is  
24 extended to December 19, 2012; and  
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1 (B) the time by which Intervenor Birch Ventures, LLC may file a reply to Respondent's  
2 Opposition to Intervenor Birch Ventures, LLC's Motion to Dismiss or, in the alternative, Motion for  
3 Summary Judgment is extended to January 8, 2013.  
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5  
6 Dated: November 28, 2012

Respectfully submitted

7 /s/ Martin A. Schainbaum

/s/ Adair F. Boroughs

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9 Martin A. Schainbaum, PLC

Trial Attorney

10 Attorney for Intervenor Birch  
11 Ventures, LLC

Tax Division, Department of Justice  
Attorney for Respondent

12 **PURSUANT TO STIPULATION, IT IS SO ORDERED.**

13  
14 Dated: 11/28/12



15 Richard Seeborg  
16 United States District Judge  
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